



SPW

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Masahiro OMATA et al.  
Title: LAPPING APPARATUS AND LAPPING METHOD  
Appl. No.: 10/772,593  
Filing Date: 02/06/2004  
Examiner: Maurina T. Rachuba  
Art Unit: 3723

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated May 24, 2006, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 7 of this document.

Please amend the application as follows: